

DRAFT TEXT

on

CMA 4 agenda item 13

Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement and in decision 2/CMA.3

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[[Draft decision -/CMA.4

Matters relating to cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement

The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,

Recalling decision 2/CMA.3 and its annex,

Also recalling decision 1/CP.24, paragraph 43(a), according to which Parties may submit their national communication and biennial transparency report as a single report in accordance with the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement,

1. *Adopts:*

(a) The guidance relating to decision 2/CMA.3, annex, chapter VI (Tracking), as contained in annex I;

(b) The guidelines for the Article 6 technical expert review referred to in decision 2/CMA.3, annex, chapter V (Review), as contained in annex II;

(c) The outline for the Article 6 technical expert review report referred to in decision 2/CMA.3, annex, chapter V (Review), paragraph 27, as contained in annex III;

(d) The training programme for technical experts participating in the Article 6 technical expert review referred to in decision 2/CMA.3, annex, chapter V (Review), as contained in annex IV;

(e) The outline for the initial report (hereinafter referred to as an initial report) and updated initial report referred to in decision 2/CMA.3, annex, chapter IV (Reporting), as contained in annex V;

(f) The outline for annex 4 (Information in relation to the Party's participation in cooperative approaches, as applicable) to the biennial transparency report referred to in decision 2/CMA.3, annex, chapter IV (Reporting), as contained in annex VI;

(g) [For the purposes of testing and initial development, a preliminary version of]The agreed electronic format referred to in decision 2/CMA.3, annex, chapter IV (Reporting), as contained in annex VII;

2. *Clarifies* that:

(a) [A participating Party shall submit the agreed electronic format after a technical expert review of the initial report has been completed;]

(b) A participating Party is responsible for consolidating data from registries it has, or has access to, prior to submitting an agreed electronic format;

(c) A participating Party may indicate in annex 4 (Information in relation to the Party's participation in cooperative approaches, as applicable) to the biennial transparency report that it has no information to report in respect of the requirements of decision 2/CMA.3, annex, paragraphs 20 and 23, in lieu of making a blank submission for annual information;

3. *Also clarifies* that:

(a) Internationally transferred mitigation outcomes are authorized towards use(s) no later than first transfer;

(b) First transfer is specified in accordance with decision 2/CMA.3, annex, paragraph 2(b), as part of [the authorization of internationally transferred mitigation outcomes towards use(s)][or][in the initial report for each cooperative approach];

(c) In relation to a mitigation outcome authorized for use towards achievement of either a nationally determined contribution or other international mitigation purposes, or both, the following applies:

(i) If a participating Party specifies authorization as the first transfer for other international mitigation purposes, the authorization shall be considered as the first transfer, irrespective of whether the internationally transferred mitigation outcome is used towards a nationally determined contribution or other international mitigation purposes;

(ii) If a participating Party specifies issuance as the first transfer for other international mitigation purposes, the issuance shall be considered as the first transfer, irrespective of whether the internationally transferred mitigation outcome is used towards a nationally determined contribution or other international mitigation purposes;

(iii) If a participating Party specifies use or cancellation as the first transfer for other international mitigation purposes, the first transfer shall be the first chronological event occurring between either the transfer to another participating Party or the direct use or cancellation towards other international mitigation purposes without prior transfer to another Party;

(d) [For a mitigation outcome authorized for use towards achievement of a nationally determined contribution, the first transferring participating Party may use the mitigation outcome towards its own nationally determined contribution only after first transfer has been effected;]

(e) If a Party wishes to specify ‘first transfer’ pursuant to decision 2/CMA.3, annex, paragraph 2(b), differently from an earlier specification, the revised specification shall [apply to internationally transferred mitigation outcomes that are authorized or issued after the revised specification][be reported pursuant to decision 2/CMA.3, annex, paragraph 21(c) in annex 4 (Information in relation to the Party’s participation in cooperative approaches, as applicable) to the next biennial transparency report and by no later than 15 April of the following year in an agreed electronic format, pursuant to paragraph 20 of the annex to the same decision];

(f) The vintage of an internationally transferred mitigation outcome is the calendar year in which the underlying mitigation occurred;

4. *Decides* that a participating Party that identifies information as confidential, pursuant to decision 2/CMA.3, annex, paragraph 24, shall provide the basis for the identification;

5. *Also decides* that Article 6 technical expert review teams will follow the Article 6 technical expert review report outline contained in annex III;

6. *Invites* Parties and, as appropriate, intergovernmental organizations to nominate technical experts with the relevant qualifications to the UNFCCC roster of experts, in accordance with annex II, chapter XI;

7. *Requests* the secretariat to implement and maintain the training programme for technical experts participating in Article 6 technical expert reviews pursuant to decision 2/CMA.3, annex, paragraph 26, taking into account any input from Article 6 lead reviewers on the implementation of training for technical experts participating in Article 6 technical expert reviews pursuant to annex II, chapter XI.C;

8. *Also requests* the secretariat to report to the Subsidiary Body for Scientific and Technological Advice at its fifty-eighth session (June 2023) on progress in developing the training programme referred to paragraph 1(d) above and at each subsequent session until development of the training programme has been completed;

9. *Further requests* the secretariat to make available as soon as possible an initial version of the courses comprising the training programme, as outlined in annex IV, and to make available no later than December 2023 the course related to the requirements of initial reports set out in decision 2/CMA.3, annex, paragraph 18;
10. *Requests* the secretariat to promote geographical and gender balance among the technical experts participating in the training programme referred to in paragraph 1(d) above, to the extent possible, giving special consideration, including in terms of support for participation, to experts from developing countries, particularly the least developed countries and small island developing States;
11. *Also requests* the secretariat to include any cases of persistent inconsistencies and/or non-responsiveness by a participating Party, as contained in the recommendations arising from the Article 6 technical expert review, including any responses to such recommendations that may be provided by the participating Party concerned, in the annual compilation and synthesis of the results of the Article 6 technical expert review referred to in paragraph 13 of decision 2/CMA.3, and publish the information in the centralized accounting and reporting platform in a disaggregated manner in respect of each Party;
12. *Invites* the Paris Agreement Implementation and Compliance Committee to liaise with the Article 6 lead reviewers referred to in annex II, chapter XI.C, as needed, when cases of significant and persistent inconsistencies are identified and addressed by the Paris Agreement Implementation and Compliance Committee in accordance with decision 20/CMA.1, annex, paragraph 22(b);
13. *Also invites* Parties to submit their views on the agreed electronic format via the submission portal¹ by 31 March 2023;
14. *Requests* the secretariat to organize a hybrid workshop on the agreed electronic format prior to the fifty-eighth session of the Subsidiary Body for Scientific and Technological Advice;
15. *Invites* Parties to submit their views on options for the recommendations referred to in paragraphs 16 and 18 below, on all matters except for the agreed electronic format, via the submission portal² for consideration by the Subsidiary Body for Scientific and Technological Advice prior to its fifty-eighth session;
16. *Requests* the Subsidiary Body for Scientific and Technological Advice to continue its work to develop recommendations, on the basis of the guidance in the annex to decision 2/CMA.3 and the further guidance in the annexes to this decision and taking into account the submissions referred to in paragraph 15 above, for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session (November 2023), on:
 - (a) Further consideration of the special circumstances of the least developed countries and small island developing States;
 - (b) Elaboration of further guidance in relation to corresponding adjustments for multi-year and single-year nationally determined contributions, in a manner that ensures the avoidance of double counting, on:
 - (i) Methods for establishing an indicative trajectory, trajectories or budget and for averaging, including with respect to relevant indicators, and for calculating cumulative emissions by sources and removals by sinks;
 - (ii) Methods for demonstrating the representativeness of averaging for corresponding adjustments by quantifying how much the yearly transaction volume differs from the average for the period;
 - (c) Consideration of whether internationally transferred mitigation outcomes could include emission avoidance;

¹ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

² <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

(d) The modalities for reviewing information that is confidential;

(e) The reviews specify recommended action to be taken when inconsistencies are identified, and provisions on how a Party should respond to those recommendations and the implications of non-responsiveness, if any;

17. *Also requests* the secretariat to prepare a technical paper on a methodology for collecting fees from the users of the infrastructure referred to in decision 2/CMA.3, annex, paragraphs 30–35, with a view to the operations of this infrastructure becoming self-sustaining as soon as possible and sufficient and stable funding being available on an ongoing basis, recognizing the operational needs of each infrastructure element, while ensuring that Parties only pay fees for the components of the infrastructure that they use, and for funding the activities related to the Article 6 technical expert review, for consideration by the Subsidiary Body for Scientific and Technological Advice at its fifty-eighth session;

18. *Further requests* the Subsidiary Body for Scientific and Technological Advice, on the basis of the guidance in the annex to decision 2/CMA.3 and the further guidance in the annexes to this decision, to develop recommendations, taking into account Party submissions and the workshop and technical paper as per paragraphs 14 and 17 above, workshops and inputs, including inputs from the Registry System Administrators forum referred to in paragraph 30 below, for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session, on:

(a) The scope of changes, as well as the process for managing changes, to the authorization of internationally transferred mitigation outcome towards use(s), authorization of entities and authorization of cooperative approaches with a view to ensuring transparency and consistency;

(b) The agreed electronic format;

(c) Tables for submitting annual information as part of the regular information, as referred to in decision 2/CMA.3, annex, chapter IV (Reporting);

(d) Consideration of possible implications for the reporting of annual information pursuant to decision 2/CMA.3, annex, paragraphs 20 and 23, from the application of methods for converting the non-greenhouse gas metric into tonnes of carbon dioxide equivalent in accordance with paragraph 22(d) of the annex to the same decision with a view to ensuring that the amount of internationally transferred mitigation outcomes in a non-greenhouse gas metric acquired by a participating Party does not exceed the amount of internationally transferred mitigation outcomes in the non-greenhouse gas metric of the participating Party initiating the transfer;

(e) The process of identifying, notifying and correcting inconsistencies in data on ITMOs in the Article 6 database, in accordance with decision 2/CMA.3, annex, paragraph 33, and its dependency on the agreed electronic format;

(f) The need for additional functionalities and procedures for the international registry to provide services for cooperative approaches if voluntarily requested by and limited to all Parties participating in a cooperative approach, including, inter alia, additional technical functionalities and administrative arrangements, including for authorizing account access and facilitating transactions, further guidance for reporting and review for cooperative approaches requesting such services, and arrangements for such services to be user-funded, taking into account the additional operational needs, which may be required in addition to the relevant guidance in decision 2/CMA.3 and annex I of this decision;

(g) The submission of information by Parties using the international registry as the basis for tracking internationally transferred mitigation outcomes;

(h) The common nomenclature referred to in annex I, chapter II.B, including for cooperative approaches reported by participating Parties, first transferring Party, sectors, activity types, non-greenhouse gas metrics and their units of measurement, registries that track internationally transferred mitigation outcome from cooperative approaches and action types; first transfer specifications; and purposes towards which internationally transferred mitigation outcome use are authorized;

(i) The methodology for collecting fees for the operation of the infrastructure and for funding the activities related to the Article 6 technical expert review;

19. *Requests* the secretariat to provide, as part of the capacity-building programme referred to in decision 2/CMA.3, paragraph 12, capacity-building, including through the organization and holding of at least one online workshop, with the broad participation of Parties by June 2023, on the use of the reporting outlines and tables, in particular in relation to the completion and submission of initial reports;

20. *Also requests* the secretariat to expedite the implementation of the capacity-building programme referred to in paragraph 12 of decision 2/CMA.3 within a time frame that prioritizes elements that are more urgent and relevant to enable Parties to participate in cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement, taking into account the work it has already initiated on the design of the capacity-building programme, and to report regularly on the status of its implementation to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

21. *Further requests* the secretariat, as a matter of priority, to develop the centralized accounting and reporting platform and the Article 6 database referred to in decision 2/CMA.3, annex, paragraphs 32 and 35, on the basis of the relevant guidance contained in annex I, chapter II and III, and to make available a test version by June 2024 with a view to the first version being completed by June 2025;

22. *Requests* the secretariat, as part of the implementation of the centralized accounting and reporting platform and the Article 6 database, to make the detailed requirements of the platform and database available to Parties before the fifty-eighth session of the Subsidiary Body for Scientific and Technological Advice to allow Parties to provide their views via the submission portal³ within four weeks of publication;

23. *Invites* Parties to submit their views on their experience with the test version of the centralized accounting and reporting platform and the Article 6 database and any inputs on improving these systems via the submission portal⁴ within eight weeks of the release of the test version;

24. *Requests* the secretariat to provide an interim solution for the submission of information pursuant to decision 2/CMA.3, annex, chapter IV (Reporting), until the centralized accounting and reporting platform and the Article 6 database are released, to enable participating Parties to make submissions, taking into account that the interim solution shall enable the publishing of non-confidential information, pursuant to decision 2/CMA.3, annex, paragraph 24;

25. *Strongly encourages* participating Parties, in preparing tables for the submission of information in relation to quantitative information as per decision 2/CMA.3, annex, paragraphs 20 and 23, to use the pre-consistency check function of the centralized accounting and reporting platform {data from the Article 6 database will be exposed to Parties through their interface on the centralized accounting and reporting platform}, once released, which shall not supersede the performance of consistency check after this information is submitted;

26. *Requests* the secretariat to develop and maintain the necessary processes and guidelines for the submission and processing of the information referred to in paragraphs 1(e–g) above, including in relation to the consistency check referred to in decision 2/CMA.3, annex, paragraph 33(a), and to publish a user manual, including in a user-friendly online version, for the Article 6 database and any supporting features and functionalities of the centralized accounting and reporting platform in line with the timeline for its implementation referred to in paragraph 21 above;

27. *[Also requests* the secretariat to explore opportunities for streamlining the process of making submissions under Article 6 and Article 13, including through integrating the submission portal of the centralized accounting and reporting platform referred to in paragraph 53(b) of annex I {to this decision} with the submission portal for Article 13

³ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

⁴ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>

reporting with a view to efficiently managing the submission of information common to Article 6 and Article 13 reporting requirements;]

28. *Further requests* the secretariat to develop, publish and periodically update standards and recommended practices, for electronic recording of data and information related to ITMOs, and communication standards for interoperability and transactions with ITMOs for participating Parties opting to apply guidance as referred to in chapter I.B of annex I, including record-keeping arrangements, data security protocols, risk management and disaster recovery procedures, and other practices, as necessary, including with inputs from the forum referred to in paragraph 31 below, and to publish relevant outputs on the centralized accounting and reporting platform, in a dedicated area, with the initial version being made available by June 2024;

29. *Requests* the secretariat, as the administrator of the international registry referred to in decision 2/CMA.3, annex, paragraph 30, to:

(a) Implement the international registry in accordance with the guidance contained in annex I, chapter I.C, while prioritizing the requirements as per chapter I.A and I.B of the same annex;

(b) Make available, as part of the implementation, the technical specifications for the international registry to Parties before the fifty-eighth session of the Subsidiary Body for Scientific and Technological Advice for commenting via the submission portal⁵ within four weeks of publication;

(c) Develop and implement the necessary processes and procedures for operating the international registry;

30. *Also requests* the secretariat to establish a voluntary forum of Article 6 registry system administrators of participating Parties to facilitate the cooperation among them, including sharing knowledge and experience in the context of implementing and operating infrastructure and to provide input to the further development and implementation of infrastructure, as necessary;

31. *Further requests* the secretariat to establish an online platform for information exchange and to support the forum of Article 6 registry system administrators in identifying topics of interest and relevant activities;

32. *Encourages* participating Parties to prepare their initial report, updated initial report and annex 4 to the biennial transparency report (Regular information) in accordance with the outlines contained in annexes V and VI respectively;

33. **[Option 1 {To clarify the purpose of the illustrative elements of information included in annexes V and VI. If agreed by Parties, request the secretariat to develop and maintain the tool with illustrative elements (Option 2 in para. 34 below). Option 1 and 2 are mutually exclusive}** Clarifies that the illustrative elements of information, including textual descriptions and tables, in the respective chapters of the outlines for the initial report and updated initial report and annex 4 to the biennial transparency report (Regular information), as contained in annexes V and VI, are only intended to facilitate Parties' understanding of how the outlines could be filled and in building their capacities over time for reporting information pertaining to decision 2/CMA.3, annex, paragraphs 18–22, noting that these illustrative elements of information are provisional, have no formal status, their use is voluntary and shall not be used or referred to in the Article 6 technical expert review];

34. **[Option 2 {In case Parties decide to adopt outlines in annexes V and VI without illustrative elements of information}** Requests the secretariat to develop, update as appropriate and maintain a tool with the illustrative elements of information for the outlines of the initial report, updated initial report and annex 4 to the biennial transparency report (Regular information), as contained in annexes V and VI, to facilitate the Parties' understanding of how the outlines could be filled and in building their capacities over time for reporting information pertaining to decision 2/CMA.3, annex, paragraphs 18–22, noting that the illustrative elements of information included in the tool are provisional, have no

⁵ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

formal status, their use is voluntary and shall not be used or referred to in the Article 6 technical expert review];

35. [Reiterates the principle of avoiding duplication of work and minimizing the burden on Parties and the secretariat referred to in paragraph 1(a) of annex II in relation to the Article 6 technical expert review of cooperative approaches that involve activities linked to activities under Article 5;]

36. [Requests the secretariat to take the necessary steps to establish a trust fund for the activities related to the operationalization of Article 6, paragraph 2, of the Paris Agreement;]

37. Invites Parties to make contributions to the Trust Fund for Supplementary Activities[and to the trust fund referred to paragraph 36 above] to support the operationalization of work under the mandates in this decision;

38. Takes note of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in this decision;

39. Requests that the actions called for in this decision be undertaken subject to the availability of financial resources;

40. [Invites developed country Parties to take the lead in the provision of sufficient financial resources for the activities referred to in paragraph 36–39 above];]

[Annex I**Guidance relating to decision 2/CMA.3, annex, chapter VI
(Tracking)****I. Guidance relating to the registries referred to in decision
2/CMA.3, annex, paragraph 29****A. Form, functions and processes**

1. A registry is a system that each participating Party has, or has access to, for the purpose of tracking, comprising an electronic database and other technical and administrative arrangements that:

- (a) Has accounts as necessary;
- (b) Maintains records and accounting of ITMOs, including through unique identifiers;
- (c) Provides access to operations by the Party and other entities for which access is authorized by the Party;
- (d) Maintains and compiles records, information and data, consistent with the agreed electronic format.

2. Electronic arrangements for such registries shall be based on software that enables the recording and accounting of ITMOs in a format consistent with the agreed electronic format. Such registries should be maintained in accordance with administrative procedures and precautions to avoid or control risks relating to the consistency of data (hereinafter referred to as consistency of data).

1. Recording methods

3. Each participating Party shall adopt, and implement through the registry, at least one of the following methods for recording and accounting for ITMOs from a cooperative approach and should apply the methods consistently during the NDC cycle of each participating Party:

- (a) Discrete units;
- (b) Accounting amounts.

4. Regardless of the method, ITMOs shall be uniquely identified in a way that renders ITMOs traceable to the mitigation outcome(s) represented.

(a) Units

5. A unit is held in a registry database and represents a minimal, indivisible unit of accounting of mitigation outcomes.

6. A unit measured in GHG metrics represents 1 t carbon dioxide equivalent.

7. A unit measured in non-GHG metrics shall be tracked in accordance with the non-GHG metrics determined by the participating Parties engaging in a cooperative approach involving ITMOs measured in non-GHG metrics in accordance with decision 2/CMA.3, annex, paragraph 1(c).

8. Units have unique identifiers that comprise identifying data, which include at a minimum:

- (a) The identifier of the cooperative approach;
- (b) The identifier of the originating registry;

- (c) The identifier of the first transferring Party;
- (d) The serial number.

9. Serial numbering is specific to the combination of identifying data, which shall be numeric representation, sequential and without gaps, starting with 1, for each combination thereof.

(b) Accounting amounts

10. Unique identification and recording of metadata for accounting amounts will adhere to the rules for tracking units contained in this annex.

11. An accounting amount shall represent an aggregated quantity of units determined by the participating Party and shall be tracked consistently.

2. Actions and records

12. Each participating Party shall ensure that the registry records information and data on authorization, first transfer, transfer, acquisition, use towards NDCs, authorization for use towards other international mitigation purposes, and voluntary cancellation (including for overall mitigation in global emissions, if applicable).

13. Each participating Party that records ITMOs as accounting amounts should ensure that its registry can split an accounting amount, which leads to the elimination of the original accounting amount and the creation of two new accounting amounts that, together, add up to the amount of ITMOs in the original accounting amount.

14. An action is any operation that alters a registry state, that is, changes any data contained within the registry database. Registry users may select actions from a menu made available to them in the registry in accordance with their access credentials. Actions may be local to one registry or span multiple registries.

15. Actions within and between registries should be constrained by automated specifications (i.e. business rules) in the form of algorithmic instructions to guide the registries in how to handle a particular situation, such as a proposed action, including allowing and preventing certain actions from happening. The automated specifications shall determine whether the proposed action is consistent with registry business rules and, if executed, would leave data in a consistent state, as well as any other rules established by the Parties engaged in a cooperative approach relating to that action.

16. Data pertaining to the status of ITMOs that may emerge or change over the ITMO lifetime¹ shall be stored in separate records for communication to registries that have business rules that relate to such data.

17. Each participating Party should, in the implementation of its ITMO registry, achieve data integrity in tracking and recording ITMOs by using data and reporting formats consistent with the agreed electronic format.

3. Information

18. A registry shall publish at regular intervals:

(a) Information aggregated by Party, and disaggregated information on authorizations of ITMOs towards use(s);

(b) Information aggregated by Party, and disaggregated information on authorizations of entities;

(c) Information aggregated by Party, and disaggregated information on issuance, first transfer, [transfer, acquisition,] use towards NDCs, cancellation and voluntary cancellation (including for overall mitigation in global emissions), as applicable.

¹ Data on authorization and first transfer.

B. Interoperability

19. Registries may connect to each other in order to transfer ITMOs between accounts in different registries, to communicate changes in status of ITMOs or to support efficient reporting.

20. Where participating Party registries are interoperable, the participating Parties should achieve consistency of data by consolidating registries in a common database that guarantees² consistency of data or by establishing appropriate methods for interoperability to achieve consistency of data where ITMOs are tracked across registries (hereinafter referred to as interoperability).

21. Interoperability of registries should be implemented in a way that neither party to an inter-registry transfer could later repudiate the existence, type, time or content of the transfer.

22. Interoperability may be implemented point to point between two registries or with the help of transaction logs, meta registries or distributed ledger technologies between multiple registries.³ Interoperability should be supported by a communication standard.

23. Participating Parties are encouraged to elaborate administrative regulations on using methods for interoperability and define the authority of such systems to rule on the basis of the permissibility of particular operations in cases where inconsistency is detected. Parties may use the methods for interoperability defined in the communication standards to be established by the secretariat with input from the forum of Article 6 registry systems administrators.

24. Participating Parties should implement appropriate measures to mitigate risks to the consistency of data, including through automated communication of data about the transfer and reconciliation procedures, as appropriate.

C. Guidance relating to the international registry referred to in decision 2/CMA.3, annex, paragraph 30

25. A participating Party that does not have a registry as per decision 2/CMA.3, annex, paragraph 29, may use the international registry.

26. The international registry is a consolidated system of participating Parties' registry sections, each performing the functions set out in decision 2/CMA.3, annex, paragraph 29, and chapter I.A–B above.

27. The international registry shall consist of Party-specific sections and a section for the administrator of the international registry.

28. International registry sections shall be isolated from each other on the user interface platform while maintaining the cross-sectional consistency of data.

29. The secretariat, in implementing the international registry, shall strive to minimize its development and operational costs while ensuring that the international registry meets the necessary security and quality expectations.

1. Accounts

30. The international registry shall have the following account types per recording method as appropriate:

- (a) First transfer account to record ITMOs first transferred;
- (b) Holding account to record ITMOs acquired but not used, transferred or cancelled;

² Placement of registry data in a common database does not by itself ensure consistency. Arrangements that ensure consistency of data need to be integrated into the database at the referential integrity level and other technical levels.

³ Other methods may emerge as reliable and suitable over time.

- (c) Cancellation account to record ITMOs used towards international mitigation purposes;
 - (d) Voluntary cancellation account to record ITMOs cancelled for overall mitigation in global emissions;
 - (e) Voluntary cancellation account to record ITMOs cancelled for other purposes;
 - (f) Authorization account to record ITMOs authorized towards use for NDCs and/or other international mitigation purposes;
31. Accounts shall enable the recording of descriptive information in relation to the ITMO actions they record.
32. A participating Party shall be able to create any number of accounts of any type in its section of the international registry.
33. ITMOs shall be tracked in accounts that are specific to the tracking method of ITMOs and of appropriate account types.
34. ITMOs in non-GHG metrics shall be tracked in metric-specific accounts of appropriate account types.

2. Processes

(a) Roles of administrators

35. The secretariat fulfils the role of the administrator of the international registry, including developing and maintaining:
- (a) The international registry software;
 - (b) Change management procedures, operational level agreements, hosting and synchronization of nomenclature with the centralized accounting and reporting platform;
 - (c) Additional account types, as necessary;
 - (d) Procedures for facilitating participating Parties' onboarding and separation relating to use of the international registry;
 - (e) Rounding rules for ITMOs that are to be consistently applied;
 - (f) Procedures for corrective actions to ensure the consistency and correct accounting of ITMOs;
 - (g) Requirements and standards for interoperability with other registries and procedures for implementing interoperability[,while ensuring that the costs and burden related to such interoperability are minimized].
36. Parties that are a participating Party to at least one cooperative approach may use the international registry to track ITMOs from the cooperative approach(es) they participate in⁴.
37. Each Party that uses the international registry shall agree to its terms of use and shall nominate a Party registry administrator that shall, under the guidance of the international registry administrator, assume the following functions:
- (a) Specify required parameters for the Party-specific section of the international registry;
 - (b) Open and manage holding accounts in the Party-specific section of the international registry;
 - (c) Request and approve records of ITMOs, including providing required information thereon;
 - (d) Propose and initiate corrective actions to remedy inconsistencies and other errors in cooperation with the international registry administrator.

⁴ As per decision 2/CMA.3, annex, para. 30.

38. Each participating Party that uses the international registry is responsible for the providing the required information, which includes tracking the underlying mitigation activities and ensures that records in relation to the same mitigation outcome is requested and approved only once.

(b) Other

39. The international registry administrator shall assist the least developed countries and small island developing States that use the international registry with functions and processes, as necessary, subject to the availability of financial resources.

40. The international registry shall enable, for each participating Party, the automatic pre-filling in the agreed electronic format and of other quantitative information requirements pursuant to decision 2/CMA.3, annex, chapter IV (Reporting), in relation to authorized Article 6, paragraph 4, emission reductions.

41. The international registry shall enable the production and dissemination of reports to the designated registry administrators of participating Parties on the history of holdings and actions in relation to accounts associated with the respective participating Parties.

42. The international registry data shall be used by the Article 6 database referred to in decision 2/CMA.3, annex, paragraph 32, in performing the consistency check as per paragraph 33(a) of the annex to that decision.

43. The international registry shall make non-confidential information publicly available and provide a publicly accessible user interface, through the web portal of the centralized accounting and reporting platform.

3. Interoperability

(a) Connection to the mechanism registry

44. Pursuant to decision 3/CMA.3, annex, paragraph 63, the international registry is connected to the mechanism registry. The connection between the international registry and the mechanism registry allows for [**Option 1:** unidirectional transfer of Article 6, paragraph 4, emission reductions (A6.4ERs).][**Option 2:** automated pulling and viewing of data and information on holdings and the action history of Article 6, paragraph 4, emission reductions (A6.4ERs).]

45. Consistency of data between the international registry and the mechanism registry is maintained through close integration using the most cost-effective method.

(b) Connection to participating Party registries

46. The international registry provides interoperability arrangements and a communication protocol to enable participating Parties to connect their registries to it if they choose.

47. Registries that connect to the international registry shall be subject to readiness and compliance procedures to be instituted by the international registry administrator. Such procedures shall ensure smooth and secure functioning of the interoperability arrangements and shall not include mandatory checks of security or operational maturity of the connecting registry. The secretariat, as the international registry administrator, shall, however, make a set of recommended checks available to Parties.

48. To connect Party registries established in accordance with decision 2/CMA.3, annex, paragraph 29, the international registry shall provide a transaction log service.

49. The use of the transaction log service shall be mandatory for Parties that wish to connect their registries to the international registry. The transaction log service shall be available to Parties whose registries are not connected to the international registry but who wish to establish a connection among themselves as an optional mechanism for maintaining consistency of data.

50. The transaction log service of the international registry shall implement the communication standard of the international registry and apply business rules necessary to ensure consistency and compliance with accounting rules and prevent double counting.

II. Guidance relating to the centralized accounting and reporting platform referred to in decision 2/CMA.3, annex, paragraph 26

A. Form and functions

51. The centralized accounting and reporting platform referred to in decision 2/CMA.3, annex, paragraph 35, supports the review referred to in chapter V above (Review), and delivers transparency in relation to cooperative approaches by publishing information submitted by participating Parties pursuant to chapter IV above (Reporting) of the same decision.

52. The centralized accounting and reporting platform shall be implemented as a digital web-based platform and shall contain the international registry and the Article 6 database as distinct parts.

53. The centralized accounting and reporting platform shall house or provide:

(a) Templates for tables and outlines for the information to be reported pursuant to decision 2/CMA.3, annex, chapter IV (Reporting), for Parties to use on an optional basis;

(b) A submission portal for participating Parties to submit information pursuant to decision 2/CMA.3, annex, chapter IV (Reporting). The submission portal shall have a human- and machine-readable interface for uploading information, including for recording in the Article 6 database. The submission portal shall enable automated pre-checks of the draft submissions, including on the basis of the information recorded in the Article 6 database, that provide feedback to the submitting Party about apparent or potential inconsistencies prior to submission of information;

(c) Workflows for processing submissions;

(d) Safe storage for submitted information;

(e) An area for each participating Party, accessible after valid authentication, to support the preparation of its submissions pursuant to decision 2/CMA.3, annex, chapter IV (reporting) and to support communications with the secretariat and the Article 6 technical expert review teams. The participating Party shall have access to reporting tables and outlines for information that are automatically pre-filled with information previously submitted through electronic templates;

(f) An area for Article 6 technical expert review teams, accessible after valid authentication, to access information relevant to reviews assigned to them, including confidential information, and to support communications with the secretariat and Parties undergoing Article 6 technical expert review. This area may use information compilers, checklists and review tools;

(g) [An interface for registries to synchronize common nomenclatures by secure electronic means, on a voluntary basis;]

(h) A public interface, including:

(i) An area for each participating Party's non-confidential (public) information, disaggregated in respect of each cooperative approach, including in respect of persistent inconsistencies, as well as public information related to consistency check results, consistent with decision 2/CMA.3, annex, paragraph 33(d), and Article 6 technical expert review reports, consistent with decision 2/CMA.3, annex, paragraph 28, including, where confidentiality is claimed, the basis for protecting the confidentiality of information;

- (ii) An area for statistical products, in an easy-to-download format, compiled from public information.

B. Common nomenclatures

54. The centralized accounting and reporting platform shall enable the management of a common list of values for specific information attributes required for the reporting of annual information in accordance with decision 2/CMA.3, annex, chapter IV (Reporting) (hereinafter referred to as common nomenclatures).

55. Common nomenclatures shall be managed through a process for requesting the establishment of and changes to common nomenclatures. Initial common nomenclatures shall be established by the secretariat, on the basis of, inter alia, submissions from participating Parties of information related to decision 2/CMA.3, annex, chapter IV (Reporting), and submissions received from Parties in response to a call for input on common nomenclatures.

56. The secretariat or participating Parties may identify the need for and request the establishment of further common nomenclatures.

57. A common nomenclature shall be comprised of unique elements (values). Common nomenclature elements shall be robust and immutable. New common nomenclatures or new elements may be added to existing nomenclatures and elements. When changes to common nomenclatures and their elements are unavoidable, a manual review of the impact on existing operations, and assessment of possible remediations or mitigations, by Parties and cooperative approaches shall be carried out by the secretariat, as needed, including through consultations with Parties, as appropriate.

58. The centralized accounting and reporting platform shall assign unique identifiers to common nomenclatures and nomenclature elements.

III. Guidance relating to the Article 6 database referred to in decision 2/CMA.3, annex, paragraphs 32

A. Form and functions

59. The Article 6 database referred to in decision 2/CMA.3, annex, paragraph 32, records and compiles the information submitted by participating Parties pursuant to chapter IV.B–C (Reporting) of the annex to the same decision and supports the review referred to in chapter V (Review) of the annex to decision 2/CMA.3, including the recording of corresponding adjustments and emissions balances and information on ITMOs first transferred, transferred, acquired, held, cancelled, cancelled for overall mitigation in global emissions, if any, and/or used by participating Parties, through identification of ITMOs by unique identifiers that identify, at the minimum, the participating Party, vintage of underlying mitigation, activity type and sector(s).

60. The Article 6 database shall be implemented as an integrated but distinct database within the centralized accounting and reporting platform, and an Article 6 database data model shall be designed on the basis of the agreed electronic format for submission of annual information to the Article 6 database⁵.

61. The Article 6 database shall assign unique identifiers to all rows of information on ITMOs that are reported consistently with the Party's recording method, referred to in chapter A.1 above.

62. Submission of information to the Article 6 database shall be made through the submission portal of the centralized accounting and reporting platform.

63. The Article 6 database shall enable the compilation of annual information submitted by a participating Party for inclusion in the format for the structured summary, required

⁵ As per decision 2/CMA.3, annex, chap. IV (Reporting).

pursuant to paragraph 77(d) of the annex to decision 18/CMA.1 as part of the biennial transparency report.

64. Participating Parties and Article 6 technical expert review teams shall access relevant information recorded in the Article 6 database through their respective areas of the centralized accounting and reporting platform.

65. The publishing of non-confidential information stored in the Article 6 database, including in relation to the results of the consistency check, as per decision 2/CMA.3, annex, paragraph 33(a), shall be done through the public interface of the centralized accounting and reporting platform.

B. Consistency check procedure

66. Pursuant to decision 2/CMA.3, annex, paragraph 32(b), the Article 6 database shall automate the identification of inconsistencies in submitted annual information and notify the participating Party or participating Parties, as applicable, of such inconsistencies.

67. The Article 6 database shall automate the consistency check as per decision 2/CMA.3, annex, paragraph 33(a).

68. The Article 6 database shall identify inconsistencies and unavailability of annual information by performing consistency checks on the accuracy and completeness of the information in accordance with the relevant requirements of decision 2/CMA.3, annex, chapter IV.B–C (Reporting). The consistency checks shall extend to the reported information of all Parties participating in a cooperative approach in respect of that cooperative approach, including by comparing amounts first transferred or transferred and acquired between participating Parties.

69. The Article 6 database, through the submission portal of the centralized accounting and reporting platform, shall make available to participating Parties a pre-submission consistency check option for draft annual information for voluntary use by Parties.

70. [In order to be able to perform consistency checks, the Article 6 database shall receive complete data on all authorized Article 6, paragraph 4, emission reductions from the mechanism registry.]]

[Annex II

Guidelines for the Article 6 technical expert review pursuant to decision 2/CMA.3, annex, chapter V (Review)

I. [Guiding principles

1. The guiding principles of the guidelines for the Article 6 technical expert review are as follows:

(a) Avoid duplication of work and minimizing the burden on Parties and the secretariat, including through leveraging capabilities available through the centralized accounting and reporting platform in preparing for and carrying out reviews;

(b) Promote transparency, accuracy, completeness, consistency and comparability;

(c) Promote integrity and trust by ensuring the environmental integrity of cooperative approaches, the high quality of ITMOs and the avoidance of double counting;

(d) Assist Parties with the exchange of information on cooperative approaches to support the establishment and improvement of national arrangements;

(e) Acknowledge the importance of facilitating improved reporting and transparency over time;

(f) Facilitate the application of robust accounting for engagement in the cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement;

(g) Ensure that the extent to which information submitted by Parties participating in the same cooperative approach(es) is considered only in so far as the engagement of the participating Party under review;

(h) Promote accountability in addressing inconsistencies, namely that participating Parties involved in the same cooperative approach where an inconsistency is found should build on their cooperation agreement and resolve the inconsistency together;

(i) [Ensure the Article 6 technical expert review is implemented in a facilitative, [non-intrusive,] non-punitive manner, be respectful of national sovereignty and avoid placing undue burden on participating Parties;]

(j) Ensure that Article 6 technical expert reviews in a given review cycle are completed in advance of and that the relevant reports are made available for the technical expert review referred to in decision 18/CMA.1, annex, chapter VII.]

II. Scope

2. An Article 6 technical expert review consists of:

(a) A review of the consistency of the information, including on each cooperative approach, submitted by the participating Party in its initial report with decision 2/CMA.3, annex, paragraph 18;

(b) A review of the consistency of the information for each further cooperative approach submitted by the participating Party in an updated initial report with decision 2/CMA.3, annex, paragraph 18(g–i)[and decision 2/CMA.3, annex, paragraph 4(f)];

(c) A review of the consistency of the information in relation to its participation in cooperative approaches submitted by the participating Party in its regular information annex¹ to the biennial transparency report with decision 2/CMA.3, annex, paragraphs 21–23;

(d) A consideration of the results of the consistency check referred to in decision 2/CMA.3, annex, paragraph 33(a), performed by the secretariat on the information submitted by the participating Party for recording in the Article 6 database with respect to the requirements set out in decision 2/CMA.3, annex, chapter IV (Reporting), including across participating Parties for each cooperative approach in which the Party under review participates;

(e) [A review of the consistency of the cooperative approaches in which a Party participates and of the ITMOs from these cooperative approaches with the requirements of decision 2/CMA.3.]

3. Information submitted by participating Parties is considered to be consistent with these guidelines when all of the following requirements are met:

(a) The information is complete, transparent and consistent with the annex to decision 2/CMA.3 and any future relevant decision of the CMA;

(b) The information is consistent across the different reporting requirements, namely the initial report, updated initial report, and annual information and regular information annexes to the biennial transparency report, as well as the structured summary (required pursuant to decision 18/CMA.1, annex, paragraph 77(d), as part of the biennial transparency report) in which annual information is included, to the extent possible;

(c) The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible.

4. [The unavailability of information of one or more participating Party(ies) in relation to one or more cooperative approach(es) in which the Party under review is a participating Party shall not be regarded as an inconsistency. The Party under review shall indicate in its submission if information from other participating Parties in the same cooperative approach(es) is unavailable, to the extent possible.]

5. An Article 6 technical expert review shall specify recommended actions to be taken, including recommendations to the participating Party, on:

(a) How to improve the consistency with the requirements of the annex to decision 2/CMA.3 and any future relevant decisions of the CMA;

(b) How to address identified inconsistencies in quantified information that is reported under chapter IV.B–C of the annex to decision 2/CMA.3 and/or identified by the secretariat as part of the consistency check. [Participating Parties should make every reasonable effort to rectify inconsistencies found in the consistency checks, and any impacted participating Party, including the reporting Party, may resubmit information as soon as available. A consistency check will be run upon each resubmission. The centralized accounting and reporting platform will maintain, for each reporting Party, the latest submitted information.]

6. An Article 6 technical expert review team shall also consider any recommendations on inconsistency and areas of improvement identified in previous Article 6 technical expert review reports for the participating Party, if any, and reiterate those recommendations in cases of non-responsiveness of the participating Party in its latest submission.

7. [An Article 6 technical expert review team [shall][may] identify, in consultation with the participating Party, [capacity-building][areas of improvement] that the participating Party should undertake in order to address and avoid inconsistencies, as appropriate.]

8. [The Article 6 technical expert review shall pay particular attention to the [respective national capabilities and circumstances of participating developing country Parties and

¹ Annex 4 (Information in relation to the Party's participation in cooperative approaches, as applicable) to the biennial transparency reports, referred to in annex IV to decision 5/CMA.3.

recognize the] special circumstances of the least developed countries and small island developing States.]

9. [The Article 6 technical expert review shall be implemented in a facilitative, [non-intrusive,] non-punitive manner, respectful of national sovereignty and avoid placing undue burden on participating Parties.]

10. [The Article 6 technical expert review teams shall not:

(a) Make political judgments;

(b) Review the adequacy or appropriateness of a Party's NDC under Article 4 of the Paris Agreement[, namely its associated description pursuant to chapter III.B, or the indicators identified in chapter III.C, of the annex to decision 18/CMA.1];

(c) [Review:

(i) [The adequacy or appropriateness of a cooperative approach in which a Party is participating and of associated descriptions;]

(ii) [The [adequacy or appropriateness of the] activities under the cooperative approach;]

(iii) The adequacy or appropriateness of the authorization of a cooperative approach or ITMOs from a cooperative approach towards use(s).]]

III. Information to be reviewed

11. Information submitted by a Party participating in a cooperative approach under Article 6, paragraph 2, of the Paris Agreement shall undergo an Article 6 technical expert review consistent with these guidelines. The reviews encompass:

(a) The initial report and updated initial report, as referred to in paragraph 2(a) and 2(b) above, submitted by each participating Party;

(b) Regular information, as an annex to a biennial transparency report, as referred to in paragraph 2(c) above, submitted by each participating Party.

(c) [The annual information as referred to in paragraph 2(d) above.]

IV. [Timing and sequencing of review

12. Initial report and updated initial reports submitted during a [three-month calendar period] or [a six-month calendar period] shall undergo an Article 6 technical expert review following the calendar period in which they were submitted. Where an initial report or updated initial report for a Party is submitted at the same time as a Party's regular information, the initial report or updated initial report and regular information may be reviewed together in a single Article 6 technical expert review.]

V. Article 6 technical expert review format

A. Definitions

13. An Article 6 technical expert review shall be conducted as a centralized review or desk review.

14. A centralized review is when the members of an Article 6 technical expert review team conduct the review from a single, centralized location[; this review includes the possibility for remote participation for technical experts who need it in the light of their circumstances].

15. During a centralized review, a single Article 6 technical expert review team could review several participating Parties, including those participating in the same cooperative approach(es), to the extent possible.

16. A desk review is when the members of an Article 6 technical expert review team conduct the review remotely from their respective countries.

B. Applicability

17. A centralized review shall be conducted:

(a) For the regular information annex to the first biennial transparency report or to the biennial transparency report that contains information on a Party's achievement of its NDC under Article 4 of the Paris Agreement;

(b) Whenever Parties participating in the same cooperative approach are reviewed simultaneously.

18. A centralized or desk review shall be conducted in all cases other than those specified in paragraph 17 above, as appropriate.

19. The review format for information submitted with a biennial transparency report should align with the format of the technical expert review referred to in decision 18/CMA.1, annex, chapter VII, whenever possible.

20. [The least developed countries and small island developing States may choose to participate in the same centralized review as a group, to the extent possible.]

VI. Procedures

21. For centralized and desk reviews:

(a) The secretariat shall commence the preparation of the review process immediately following the submission of information specified in chapter II above and agree with the participating Party the dates of the Article 6 technical expert review week at least [six][eight][12][x] weeks prior to that week;²

(b) The secretariat shall make every effort to schedule a simultaneous centralized review for Parties participating in the same cooperative approach(es);

(c) The secretariat shall compose a technical expert review team at least [four][six][eight][x] weeks prior to the Article 6 technical expert review week;

(d) [The Article 6 technical expert review team shall conduct a thorough and comprehensive assessment of the submitted information;]

(e) The Article 6 technical expert review team should communicate any preliminary questions and the secretariat should provide the results of the completeness check referred to in paragraph 29 below to the participating Party [at least][at the latest] [two][four][x] weeks prior to the Article 6 technical expert review week. The participating Party under review should make every reasonable effort to provide the requested information and comments on the completeness check [two weeks][the week][x weeks] prior to the Article 6 technical expert review week. The Article 6 technical expert review team may request additional information from the participating Party before or during the Article 6 technical expert review week;

(f) The Article 6 technical expert review team shall, under its collective responsibility, prepare a draft technical expert review report including recommendations and through the secretariat send it to the participating Party under review during the Article 6 review week. The secretariat shall organize a teleconference with the participating Party and the Article 6 expert review team to consider draft recommendations before the end of the

² Review weeks are to be organized by the secretariat at regular intervals each year.

review week. The participating Party concerned shall be given up to two weeks from the receipt of the draft review report to provide comments;

(g) The Article 6 technical expert review team shall prepare the final version of the Article 6 technical expert review report, taking into account the comments of the participating Party, within [two][x] weeks of receipt of the comments from the participating Party, and forward the final version of the Article 6 technical expert review report through the secretariat for consideration during the technical expert review referred to in decision 18/CMA.1, annex, chapter VII;

(h) The final version of the Article 6 technical expert review report shall be made publicly available on the centralized accounting and reporting platform. Taking into account the procedures in the preceding paragraphs, the Article 6 technical expert review team shall make every effort to complete:

(i) [The Article 6 technical expert review report as early as possible. The Article 6 technical expert review report shall be published no later than [[four][x] weeks][a week] before the start of the technical expert review week referred to in decision 18/CMA.1, annex, chapter VII, for the Party under review in order to be considered;]

(ii) [The Article 6 technical expert review report of the initial report shall be completed in advance of the review of any other information submitted by the Party under review. *[Placeholder for any consequences of any unresolved recommendations in the Article 6 technical expert review report of the initial report].*]

VII. Confidentiality

22. The participating Party may designate information provided to the Article 6 technical expert review team during the review as confidential. In such cases, the participating Party should provide the basis for protecting the confidentiality of such information, and the Article 6 technical expert review team and the secretariat shall not make the information publicly available on the centralized accounting and reporting platform, in accordance with decision 2/CMA.3, annex, paragraph 24, or in any other way. The obligation of the members of the Article 6 technical expert review team to maintain confidentiality continues after the completion of the Article 6 technical expert review.

23. [When confidential information is to be reviewed, the Article 6 technical expert review team shall report in the Article 6 technical expert review report the inconsistencies found in the confidential information, if applicable.]

VIII. Role of the Party

24. The participating Party under review shall cooperate with the Article 6 technical expert review team and the secretariat and make every reasonable effort to respond to all questions and provide additional clarifying information and comments in a timely manner prior to the finalization of the Article 6 technical expert review report.

25. The participating Party under review shall make every reasonable effort to resolve any inconsistencies in its reporting in accordance with the recommendations specified by the Article 6 technical expert review teams in the period before the next submission of information as per decision 2/CMA.3, annex, chapter IV (Reporting).

IX. Role of the Article 6 technical expert review team

26. Technical experts, in conducting Article 6 technical expert reviews, shall adhere to these guidelines and the annex to decision 2/CMA.3 and any future relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement.

27. Technical experts shall participate in the Article 6 technical expert review in their individual expert capacity.

X. Role of the secretariat

28. The secretariat shall organize Article 6 technical expert reviews, including the provision of a schedule that coordinates with the schedule of the technical expert review referred to in decision 18/CMA.1, annex, chapter VII, logistical and administrative arrangements for the review, and review tools and materials. The secretariat shall also ensure that the Article 6 technical expert review team members have access to information in the centralized accounting and reporting platform and the Article 6 database relevant to the participating Party under review, including in relation to other participating Parties in the cooperative approach(es) of the participating Party under review.

29. In compiling the information for the Article 6 technical expert review, the secretariat shall conduct a completeness check of the information for consideration by the Article 6 technical expert review team.

30. The secretariat, together with the Article 6 lead reviewers (see chapter XI.C below), shall facilitate communication between the Party under review and the Article 6 technical expert review team.

31. The secretariat, under the guidance of the lead reviewers, shall compile and edit the final Article 6 technical expert review reports.

32. The secretariat shall facilitate annual meetings of the lead reviewers, where possible, in conjunction with the annual meeting of lead reviewers under Article 13 of the Paris Agreement.

33. The secretariat shall develop and implement the training programme for technical experts participating in the Article 6 technical expert reviews, as outlined in annex IV to this annex.

34. The secretariat shall notify other Parties participating in the same cooperative approach(es) as the Party under review when the Article 6 technical review report is published.

XI. Article 6 technical expert review team and institutional arrangements

A. General

35. Technical experts shall be nominated to the UNFCCC roster of experts by Parties to the Paris Agreement and, as appropriate, by intergovernmental organizations.

36. Technical experts shall complete the training programme for the Article 6 technical experts referred to in paragraph 33 above prior to serving on an Article 6 technical expert review team.

37. Each submission that triggers an Article 6 technical expert review will be assigned to a single Article 6 technical expert review team with members selected from the UNFCCC roster of experts.

B. Composition

38. Technical experts shall have recognized competence in the area of Article 6 technical expert reviews.

39. The secretariat shall compose a technical review team in such a way that the collective skills and competencies of the technical expert review teams correspond to the information to be reviewed and that the single Article 6 technical expert team includes at least [two][three][x] experts.

40. At least one team member should be fluent in a language of the participating Party under review, if possible.

41. The secretariat shall select the members of the Article 6 technical expert review team with a view to achieving a balance between experts from developed and developing country Parties. The secretariat shall ensure geographical and gender balance among the technical experts, to the extent possible. When selecting members of the technical expert review team for centralized reviews of submissions from the least developed countries and small island developing States, the secretariat shall strive to include technical experts from the least developed countries and small island developing States, while at the same time ensuring that those experts do not participate in reviews for the Party that nominated them to the UNFCCC roster of experts.
42. The same Article 6 technical expert review team shall not perform two successive reviews of a participating Party's submission.
43. The Article 6 technical expert review team shall include two co-lead reviewers, one from a developed country Party and the other from a developing country Party, that have not been nominated to the UNFCCC roster of experts by the participating Party under review.
44. Efforts should be made to select Article 6 lead reviewers who have participated in reviews under the Convention, the Kyoto Protocol and/or Articles 6 and 13 of the Paris Agreement.
45. Nominated Article 6 technical experts shall complete the training programme referred to in annex IV prior to participating in the Article 6 technical expert review team.
46. Experts from developing country Parties participating in the Article 6 technical expert review team shall be funded according to the existing procedures for participation in UNFCCC activities.

C. Article 6 lead reviewers

47. Article 6 lead reviewers shall oversee the work of the Article 6 technical expert review team in accordance with these guidelines.
48. Article 6 lead reviewers shall ensure that the Article 6 technical expert reviews in which they participate are conducted in accordance with these guidelines. Article 6 lead reviewers shall ensure the quality and objectivity of the Article 6 technical expert review, the continuity and consistency of reviews for all participating Parties, and the timeliness of the reviews.
49. Article 6 lead reviewers shall communicate necessary information to the Article 6 technical expert review team; monitor the progress of the Article 6 technical expert review; coordinate the submission of queries of the Article 6 technical expert review team to the participating Party under review and coordinate the inclusion of the responses of the Party in the Article 6 technical expert review report; give priority to issues raised in previous Article 6 technical expert review reports; and provide technical advice to the members of the Article 6 technical expert review team.
50. Article 6 lead reviewers shall liaise with the Paris Agreement Implementation and Compliance Committee (PAICC), as needed, when cases of significant and persistent inconsistencies are identified and addressed by the PAICC in accordance with decision 20/CMA.1, annex, paragraph 22(b).
51. Article 6 lead reviewers shall meet annually in the Article 6 lead reviewers' meeting to discuss how to improve the quality, efficiency and consistency of Article 6 technical expert reviews and shall develop conclusions on the basis of these discussions as an input to Article 6 technical expert review practice.

XII. Article 6 technical expert review report

52. The Article 6 technical expert review report shall contain the results of the Article 6 technical expert review, in accordance with the scope of the Article 6 technical expert review identified in chapter II above.

53. Article 6 technical expert review teams will follow the Article 6 technical expert review report outline contained in appendix I to this annex.
54. Article 6 technical expert review reports shall be made publicly available on the UNFCCC website via the centralized accounting and reporting platform.】

[Annex III]

Outline of the Article 6 technical expert review report referred to in decision 2/CMA.3, annex, chapter V (Review)

Abbreviations and acronyms

I. Introduction and summary

- A. Introduction
- B. Scope
- C. Summary
- D. Information provided by the Party pursuant to decision 2/CMA.3, annex, chapter IV (Reporting)

II. Technical review of the information reported

- A. A review of the consistency of the information submitted by the Party under Article 6, paragraph 2, of the Paris Agreement with decision 2/CMA.3, annex, paragraphs 18–23, and any future relevant decisions by the CMA (*reference paragraph from the review guidelines*)
- B. Identification of areas of improvement for the Party related to the implementation of Article 6, paragraph 2, and decision 2/CMA.3 (*reference paragraph from the review guidelines*)
- C. Recommendations identified by the technical expert review teams in previous technical reviews that the Party has not [addressed][resolved]

III. Conclusions and recommendations¹

Annex

Documents and information received and used during the review]

¹ The chapter of conclusions and recommendations shall include information on recommendations identified by the Article 6 technical expert review teams in the previous reviews that the Party has not addressed, if any.

[Annex IV**Training programme for technical experts participating in the
Article 6 technical expert review****I. General**

1. The aim of the training programme is to train technical experts participating in the Article 6 technical expert review.

II. Availability

2. The training programme will be available to experts included on the UNFCCC roster of experts.
3. All courses will be available online all year round, with an option to download them.

III. Examinations

4. All courses will have an examination.
5. Examination procedures will be standardized, objective and transparent.
6. Examinations will be offered either online or in person. When participants attend an in-person training seminar, the examination may take place during that seminar. Other arrangements for examinations may also be made, provided that the examinations take place under the supervision of the secretariat.

IV. Instructed courses

7. Once a year, online training courses facilitated by instructor(s) may be available. In-person training seminars may also be available. Additional regional training seminars targeted at technical experts from developing country Parties, particularly the least developed countries and small island developing States, may be organized.

V. Courses of the training programme

8. The following courses relating to the review of information submitted pursuant to decision 2/CMA.3, annex, chapter IV (Reporting), will be included in the training programme:
 - (a) Requirements of the initial report (para. 18);
 - (b) Requirements of the regular and annual information (paras. 20, 22 and 23);

[Annex V

Outline for the initial report and updated initial report referred to in decision 2/CMA.3, annex, chapter IV.A (Initial report)

{Placeholder for the text from the cover decision, paragraph 33 clarifying the purpose of illustrative elements of information once it's agreed/edited.}

Note: References to chapters and paragraphs in the outline below are to chapters and paragraphs in the annex to decision 2/CMA.3. “Article” refers to an Article of the Paris Agreement.

I. Participation responsibilities (para. 18(a))

A. Information on how the Party ensures that it is a Party to the Paris Agreement (para. 18(a), para. 4(a), *to be updated by para. 21(a)*)

[Illustrative elements of information Party may wish to provide:

- *Information on the deposition of its instrument of ratification of the Paris Agreement on #date# and a confirmation that it has not withdrawn from the Paris Agreement. The Party provides a weblink to further information #weblink#.]*

[Illustrative elements of information Party may wish to provide:

- *Link to the depositary of the instrument of ratification, acceptance, approval or accession.]*

B. Information on how the Party ensures that it has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2 (para. 18(a), para. 4(b), *to be updated by para. 21(a)*)

[Illustrative elements of information Party may wish to provide:

- *An extract of and a link to its most recent NDC in the NDC Registry or attaches the NDC to its report. The Party also declares that it is continuing to implement its NDC.]*

[Illustrative elements of information Party may wish to provide:

- *Link to the latest NDC in the NDC Registry.]*

C. Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c), *to be updated by para. 21(a)*)

[Illustrative elements of information Party may wish to provide:

- *Arrangements in place for the authorization of ITMOs, including which authorized authority has been charged with providing authorization and the process for providing such authorization.]*

[Illustrative elements of information Party may wish to provide:

- *Reference to any relevant procedural, legislative, infrastructural or other arrangements, as applicable.]*

D. Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d), to be updated by para. 21(a))

[Illustrative elements of information Party may wish to provide:

- *The arrangements in place, including which registry it has access to (which could be its own national registry, an account in the international registry, as referred to in decision 2/CMA.3, annex, para. 30, or an account in another registry).*
- *The Party also explains that its registry or the registry it has access to can record, through unique identifiers (as applicable): authorization, first transfer, transfer, acquisition, use towards NDCs, authorization for use towards other international mitigation purposes and voluntary cancellation (including for overall mitigation in global emissions, if applicable).]*

[Illustrative elements of information Party may wish to provide:

- *Reference to an arrangement for tracking as referred to in chapters VI.A and VI.B of the annex to decision 2/CMA.3]*

E. Information on whether the most recent national inventory report required in accordance with decision 18/CMA.1 has been provided (para. 18(a), para. 4(e), to be updated by para. 21(a))

[Illustrative elements of information Party may wish to provide:

- *An extract of and a link to its most recent national inventory report on the UNFCCC website or attaches the national inventory report to its report.]*

[Illustrative elements of information Party may wish to provide:

- *Link to a national inventory]*

F. Information on how the Party ensures participation contributes to the implementation of its NDC and LT-LEDS, if it has submitted one, and the long-term goals of the Paris Agreement (para.18(a), para. 4(f), to be updated by para. 21(a))

[Illustrative elements of information Party may wish to provide:

- *A link to its LT-LEDS (if it has submitted one).*
- *Regarding NDC implementation, the Party describes the expected mitigation outcome to be generated by each cooperative approach and by the sum of all cooperative approaches in which it participates, and an explanation of how the mitigation outcomes from each cooperative approach are shared among the Parties involved.*
- *Regarding its LT-LEDS, the Party describes how participation in each cooperative approach and the sum of all cooperative approaches in which it participates ensures a reduction in covered emissions over time consistent with its LT-LEDS and with the LT-LEDS of participating Parties, where they have submitted one.*
- *Regarding the long-term goals of the Paris Agreement, the Party describes how the participation in each cooperative approach and the sum of all cooperative approaches in which it participates ensures a reduction in covered emissions over time and contributes to limiting global warming to 1.5 °C (including by reducing global CO₂ emissions by 45 per cent by 2030 relative to the 2010 level and to net zero around mid-century), to increasing the ability to adapt to the adverse impacts of climate change and foster climate resilience and low GHG emission development, and to making finance flows consistent with a pathway towards low GHG emission and climate-resilient development.]*

[Illustrative elements of information Party may wish to provide:

- *Information on the contribution of a cooperative approach(es) to the Party's NDC and long-term goals of the Paris Agreement. If applicable, information on the contribution of a cooperative approach(es) to the Party's LT-LEDS]*

- II. Description of the Party's NDC, as referred to in decision 18/CMA.1, annex, paragraph 64, where a participating Party has not yet submitted a biennial transparency report (para. 18(b), *to be updated by para. 21(b)*)**
- A. Target(s) and description, including target type(s) (18/CMA.1, annex, para. 64(a))**
 - B. Target year(s) or period(s), and whether they are single-year or multi-year target(s) (18/CMA.1, annex, para. 64(b))**
 - C. Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s) (18/CMA.1, annex, para. 64(c))**
 - D. Time frame(s) and/or periods for implementation (18/CMA.1, annex, para. 64(d))**
 - E. Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases (18/CMA.1, annex, para. 64(e))**
 - F. [Intention to use cooperative approaches that involve the use of internationally transferred mitigation outcomes under Article 6 towards NDCs under Article 4 of the Paris Agreement (18/CMA.1, annex, para. 64(f))]**
 - G. [Any updates or clarifications of previously reported information (e.g. recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches) (18/CMA.1, annex, para. 64(g))]**

Option 1 {*Illustrative table as per decision 5/CMA.3, annex II, appendix*):

[Illustrative elements of information Party wish to provide in a tabular format:

Note: The last two rows, on the intention to use cooperative approaches and any updates, are irrelevant given that a Party would submit an initial report or updated initial report when it intends to use cooperative approaches and other elements of the outline cover this information.

Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates^a

<i>Description</i>
Target(s) and description, including target type(s), as applicable ^{b,c}
Target year(s) or period(s), and whether they are single-year or multi-year target(s), as applicable
Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s), as applicable
Time frame(s) and/or periods for implementation, as applicable

Description
Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases, as applicable
Intention to use cooperative approaches that involve the use of ITMOs under Article 6 towards NDCs under Article 4 of the Paris Agreement, as applicable
Any updates or clarifications of previously reported information, as applicable ^d

Note: This table is to be used by Parties on a voluntary basis.

^a Each Party shall provide a description of its NDC under Article 4, against which progress will be tracked. The information provided shall include required information, as applicable, including any updates to information previously provided (para. 64 of the MPGs).

^b For example: economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other (para. 64(a) of the MPGs).

^c Parties with both unconditional and conditional targets in their NDC may add a row to the table to describe conditional targets.

^d For example: recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches (para. 64(g) of the MPGs).]

Option 2 {Illustrative textual description}

[Illustrative elements of information Party may wish to provide:

- Target(s) and description, including target type(s) (e.g. economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other);
- Target year(s) or period(s), and whether they are single-year or multi-year target(s);
- Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s);
- Time frame(s) and/or periods for implementation;
- Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases.]

[Illustrative elements of information Parties may wish to provide:

- Link to the BTR or description of NDC as referred to in paragraph 64 of annex to decision 18/CMA.1]

III. Information on ITMO metrics, method for applying corresponding adjustments and method for quantification of the NDC (para. 18(c-f))

A. ITMO metrics (para. 18(c))

[Illustrative elements of information Party may wish to provide:

- Information on ITMO metrics for each cooperative approach (GHG or non-GHG, and if non-GHG, which non-GHG metric).
- Information on how consistency of the ITMO metric with its NDC is ensured for each cooperative approach, such as consistency in the global warming potential values used to account for the NDC, through the application of corresponding adjustments, and in the global warming potential values used to quantify ITMOs.]

[Illustrative elements of information Party may wish to provide:

- List of ITMO metrics used in accordance with paragraph 1 of annex to decision 2/CMA.3]

B. Method for applying corresponding adjustments as per decision 2/CMA.3, annex, chapter III.B (Application of corresponding adjustments) (para. 18(c))

1. Description of the method for applying corresponding adjustment for multi- or single year NDC that will be applied consistently throughout the period of NDC implementation[, if applicable] (para 18(c))
2. Description of the method for applying corresponding adjustments where the method is a multi-year emission trajectory, trajectories or budget[, if applicable] (para 18(c))

[Illustrative elements of information Party may wish to provide for B.1. and B.2. as applicable:

- A description of the method for applying corresponding adjustments that will be used consistently throughout the NDC period in a manner that ensures the avoidance of double counting. This description should include:
 - Whether the Party has a multi-year or single-year NDC;
 - If the Party has a single-year NDC, whether the method to account for the single-year NDC is a multi-year emissions trajectory, multi-year trajectories, a multi-year budget or averaging;
 - Specification as to which relevant indicators corresponding adjustments will be applied;
 - The methods used to determine the relevant indicators;
 - Where applicable, the methods used to establish the indicative trajectory, trajectories or budgets, and the resulting trajectory, trajectories or budget for each relevant indicator;
 - Where applicable, the methods used for averaging;
 - How the method for applying corresponding adjustments ensures that the cooperative approaches do not lead to a net increase in emissions across participating Parties within and between NDC implementation periods and that corresponding adjustments are representative of and consistent with the participating Party's NDC implementation and achievement.]

[Illustrative elements of information Party may wish to provide:

- NDC type, for example multi-year or single-year NDC;
- Description of the method for applying corresponding adjustments as referred to in chapter II of annex to decision 2/CMA.3]

C. Quantification of the Party's mitigation information in its NDC in t CO₂ eq, including the sectors, sources, GHGs and time periods covered by the NDC, the reference level of emissions and removals for the relevant year or period, and the target level for its NDC or, where this is not possible, the methodology for the quantification of the NDC in t CO₂ eq (para. 18(d))

[Illustrative elements of information Party may wish to provide in a tabular format:

<i>Reporting requirement</i>	<i>Information</i>
<i>Sectors and sources covered by the NDC</i>	<i>Energy sector, including all source categories covered by the 2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
<i>GHGs covered by the NDC</i>	<i>CO₂, CH₄ and N₂O</i>
<i>Time period covered by the NDC</i>	<i>2021–2030</i>
<i>Reference level of emissions and removals for the relevant year or period</i>	<i>GHG emission from the energy sector in 2005: 10 Mt CO₂ eq</i>
<i>Target level for the NDC</i>	<i>8 Mt CO₂ eq in 2030 (80 per cent of the reference level)</i>

- The Party either provides the information in the table above or, where this is not possible at the time of the initial report (e.g. in the case of emission target per unit of gross domestic product where the

absolute emission level is determined ex post), the methodology through which it will quantify its mitigation in t CO₂ eq.

- The Party describes how the mitigation information in its NDC has been used to quantify the NDC, such as the methods used to quantify the impacts of targets and actions described in the NDC at an equivalent emission level.[Placeholder to improve the clarity of the last part of the sentence]

[Illustrative elements of information Party may wish to provide:

- Description of the quantification method for NDC]

D. Quantification of the Party's NDC, or the portion in the relevant non-GHG indicator, in a non-GHG metric determined by each participating Party, if applicable (para. 18(e))

[Illustrative elements of information Party may wish to provide in a tabular format (may be completed for each non-GHG indicator in the NDC, as applicable):

Reporting requirement	Information
Non-GHG indicator and metric	Net electricity production from renewable energy sources (GWh)
Target level for the indicator	Net electricity production from renewable energy sources in 2030: 500 GWh

]

E. For a first or first updated NDC consisting of policies and measures that is not quantified, information on quantification of the Party's emission level resulting from the policies and measures that are relevant to the implementation of the cooperative approach and its mitigation activities for the categories of anthropogenic emissions by sources and removals by sinks, as identified by the first transferring Party pursuant to paragraph 10, and the time periods covered by the NDC (para. 18(f))

[Illustrative elements of information Party may wish to provide in a tabular format:

Reporting requirement	Information
Emission or sink categories affected by the implementation of the cooperative approach and its mitigation activities and by those policies and measures that include the implementation of the cooperative approach and its mitigation activities	Nitric acid production (IPCC category 2.B.2)
The level of anthropogenic emissions by sources and removals by sinks for those emission or sink categories identified above, resulting from the implementation of the relevant policies and measures	2 Mt CO ₂ eq in 2030
Time period covered by the NDC	2021–2030

- The Party describes how it has identified the relevant emission or sink categories and how it has determined the levels of anthropogenic emissions by sources and removals by sinks resulting from the implementation of the relevant policies and measures.]

IV. Information on each cooperative approach (para. 18(g–i), para. 19)

Note: For initial report and updated initial report, chapters A–H below should be repeated for each cooperative approach. For each further cooperative approach, each Participating Party

shall submit information referred to in paragraph 18(g-i) of annex to decision 2/CMA.3 in an updated initial report (paragraph 19 of annex to decision 2/CMA.3).

A. Copy of the authorization by the participating Party (para. 18(g))

[Illustrative elements of information Party may wish to provide:

- *A copy of the authorization of the cooperative approach as an attachment to the initial report or provides a link to where this information can be found, specifying the authorization purpose and any other relevant information such as terms and conditions.]*

[Illustrative elements of information Party may wish to provide:

- *Link, attached copy or any other reference to the authorization.]*

B. Description of the cooperative approach (para. 18(g))

[Illustrative elements of information Party may wish to provide:

- *A description of each cooperative approach, including which type of instrument it will use (baseline and crediting, cap and trade, other), the legislation and procedures in place, the methodologies, and measurement, reporting and verification procedures used in the cooperative approach.*
- *The Party describes how this mitigation contributes to its NDC implementation, its LT-LEDs implementation (if it has submitted one) and the long-term goals of the Paris Agreement.*
Note: Information on the participating Parties, the duration of the approach and the expected mitigation for each year of the duration of the approach is provided in another part of the outline [Placeholder to indicate where such information is available].]

[Illustrative elements of information Party may wish to provide:

- *Description of a cooperative approach, including for example, relevant document and procedures.]*

C. Duration of the cooperative approach (para. 18(g))

[Illustrative elements of information Party may wish to provide in a tabular format:

The Party indicates start date and end date of each cooperative approach, which may be in tabular format.

<i>From</i>	<i>To</i>
<i>DD-MM-YYYY</i>	<i>DD-MM-YYYY</i>

]

D. Expected mitigation for each year of the duration of the cooperative approach (para. 18(g))

[Illustrative elements of information Party may wish to provide in a tabular format:

The Party provides the expected mitigation for each year of duration of the cooperative approach, which may be in tabular format.

	<i>Unit^a</i>	<i>Year 1</i>	<i>Year 2</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>End year</i>
<i>Expected mitigation</i>							

^a t CO₂ eq or non-GHG metric, as applicable.

]

E. Participating Parties involved in the cooperative approach (para. 18(g))

[Illustrative elements of information Party may wish to provide in a tabular format:

The Party provides a list of Parties participating in each cooperative approach, which may be in tabular format.

Participating Parties

*Party 1**Party 2**Party 3*

...

]

F. Authorized entities (para. 18(g))

[Illustrative elements of information Party may wish to provide in a tabular format:

<i>Entity name</i>	<i>Entity ID in the country of registration</i>	<i>Country of registration</i>
<hr/>		
<i>Entity 1</i>		
<i>Entity 2</i>		
<i>Entity 3</i>		
...		

]

[Illustrative elements of information Party may wish to provide:

- *The authorization of an entity by the authorising Party may specify at least the following information: the date of the authorization; the reference of authorization decision; the first transferring Party or other participating Party; the issuing authority, with contact information and elements for authentication of the issuing authority; the authorized entity, name, country of incorporation and identification number in the country of incorporation; any additional information on the scope of authorization, including cooperative approach(es) for which the authorization is valid; and a link to the public repository of the authorization of the Party issuing the authorization, if available;]*

G. Description of how the cooperative approach ensures environmental integrity (para. 18(h), to be updated by para. 22(b))

1. Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i), to be updated by para. 22(b)(i))

[Illustrative elements of information Party may wish to provide:

- *A description how each cooperative approach will not lead to a net increase in global emissions within and between its NDC implementation periods, including measures taken to ensure a reduction in actual emissions or, in any event, to avoid an increase in emissions over time.]*

2. Description of how the cooperative approach ensures robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18 (h)(ii), to be updated by para. 22(b)(ii))

[Illustrative elements of information Party may wish to provide:

- *A description of the governance arrangements for each cooperative approach and indicates how they are robust and transparent.*
- *The Party describes how environmental integrity is ensured in generating ITMOs, including:*
 - *What methodological approaches have been used for quantifying and allocating the ITMOs derived from a cooperative approach;*
 - *How uncertainties in the quantification mitigation outcomes have been estimated and taken into account in a conservative manner;*
 - *How any reference levels or baselines used for the allocation of ITMOs have been established, including how their conservativeness is ensured and what assumptions are made, taking into account uncertainty;*

- *To what degree the baselines used in the cooperative approach are below 'business as usual' emission projections;*
- *How existing targets, policies, laws and regulations have been incorporated in allocations, reference levels or baselines used in the cooperative approach;*
- *How allocations, reference levels or baselines used in the cooperative approach are consistent with the Party's NDC and LT-LEDs as well as with the long-term goals of the Paris Agreement, and how they will enable progression over time regarding scope and ambition;*
- *Potential direct, indirect and ecological leakage, how leakage has been minimized, how any remaining leakage has been calculated and deducted in the quantification of emission reductions or removals, and what procedures are in place to monitor the risk of leakage and compensate for its occurrence;*
- *How the mitigation activities implemented under the cooperative approach facilitate the achievement of the long-term goals of the Paris Agreement and avoid a lock-in of emission levels, technologies or practices that are inconsistent with achieving these goals.]*

3. Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii), to be updated by para. 22(b)(iii))

[Illustrative elements of information Party may wish to provide:

- *Up-to-date information on:*
 - *The risk of non-permanence for the mitigation activities implemented under the cooperative approach;*
 - *What measures the Party has taken to minimize the risk of non-permanence over several NDC periods;*
 - *The approach taken to monitor, mitigate and compensate for any reversals, including the duration of monitoring for reversals, and the approaches and responsibilities for monitoring and compensating for reversals, including in cases where emission or removal categories are not covered by the NDC or where reversals occur in years other than the target years of the NDC;*
 - *How the approach guarantees that reversals are addressed in full.]*

H. Additional description of the cooperative approach (para18(i)):

1. Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (para. 18(i)(i), to be updated by para. 22(f))

[Illustrative elements of information Party may wish to provide:

- *Which potential negative environmental, economic and social impacts are associated with the cooperative approach (e.g. impacts on the integrity of ecosystems and resilience) and how these impacts have been identified and assessed in consultation with relevant stakeholders;*
- *How potential negative environmental, economic and social impacts of mitigation activities implemented under the cooperative approach will be avoided or minimized, as well as monitored and reported, with reference to recognized standards and national regulations or legislation (e.g. safeguards, due diligence, grievance mechanisms). Assessment, monitoring and reporting methodologies could be informed by approaches already in use by various institutions.]*

[Illustrative elements of information Party may wish to provide:

- *Information on potential environmental, economic and social impacts associated with the cooperative approach;*
- *Information on how they are minimized and avoided.]*

2. **Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 18(i)(ii), to be updated by para. 22(g))**

[Illustrative elements of information Party may wish to provide:

- *Explain how the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement and any policies in place (e.g. safeguards, due diligence, grievance mechanisms), including by providing extracts of and links to national legislation.]*

[Illustrative elements of information Party may wish to provide:

- *Explain how the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement taking into account relevant obligations of a Party.]*

3. **Description of how the cooperative approach is consistent with sustainable development objectives of the Party, noting national prerogatives (para. 18(i)(iii), to be updated by para. 22(h))**

[Illustrative elements of information Party may wish to provide:

- *Describe (including by providing extracts of and links to national legislation):*
 - *What its sustainable development objectives and priorities are with reference to the United Nations 2030 Agenda for Sustainable Development;*
 - *How the cooperative approach contributes to sustainable development objectives, referring to appropriate indicators;*
 - *How contributions to sustainable development of the cooperative approach will be validated, monitored, reported and verified, with reference to the methodology or recognized standard used, including the selection of appropriate indicators;*
 - *How the Party will ensure that the cooperative approach has no detrimental effect on sustainable development by also implementing safeguards and limits.]*

[Illustrative elements of information Party may wish to provide:

- *Description of national sustainable development objectives and priorities;*
- *Explanation of relevance of a cooperative approach to the abovementioned objectives and priorities.]*

4. **Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 18(i)(iv), to be updated by para. 22(i))**

[Illustrative elements of information Party may wish to provide:

- *Explanations of any safeguards and limits implemented, and how these safeguards and limits follow guidance from the CMA, which can include providing extracts of national legislation, and/or information on additional safeguards and limits, if any, in order to:*
 - *Ensure that the use of each cooperative approach does not lead to a net increase in emissions of participating Parties within and between NDC implementation periods;*
 - *Ensure transparency, accuracy, consistency, completeness and comparability in tracking progress in implementation and achievement of its NDC.]*

5. **Description of how the cooperative approach contributes resources for adaptation pursuant to decision 2/CMA.3, annex, chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(v), to be updated by para. 22(j))**

[Illustrative elements of information Party may wish to provide:

- *Information on any contributions to adaptation resources through each cooperative approach or any agreements in place between participating Parties, including whether contributions will be made to the Adaptation Fund and whether the delivery of resources under Article 6, paragraph 4, will be taken into account.]*

- 6. Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to decision 2/CMA.3, annex, chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(vi), to be updated by para. 22(k))**

[Illustrative elements of information Party may wish to provide:

- *Information on whether through each cooperative approach, ITMOs will be cancelled to deliver OMGE and whether the delivery of OMGE through the Article 6, paragraph 4, mechanism will be taken into account.]*

Annex(es)

Option 1.1: {Additional information is prescribed}

Annex I on additional information

- 1. Method for tracking ITMOs for each cooperative approach**
- 2. First transfer specification for ITMOs authorized for OIMP for each cooperative approach (para. 2(b))**
- 3. Information on conversion methods for each cooperative approach (optional)**
- 4. Any other information**

Option 1.2: {No additional information is prescribed}]

[Annex VI]

Outline for annex 4 (Information in relation to the Party's participation in cooperative approaches, as applicable) to the biennial transparency report, as referred to in decision 2/CMA.3, annex, chapter IV.C (Regular information), paragraphs 21–22

{Placeholder for the text from the cover decision, paragraph 33 clarifying the purpose of illustrative elements of information once it's agreed/edited.}

Note: References to chapters and paragraphs in the outline below are to chapters and paragraphs in the annex to decision 2/CMA.3. “Article” refers to an Article of the Paris Agreement.

- I. Participation responsibilities (para. 21(a))**
 - A. Information on how the Party ensures that it is a Party to the Paris Agreement (para. 21(a), para. 4(a), *update to para. 18(a)*)**
 - B. Information on how the Party ensures that it has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2 (para. 21(a), para. 4(b), *update to para. 18(a)*)**
 - C. Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 21(a), para. 4(c), *update to para. 18(a)*)**
 - D. Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 21(a), para. 4(d), *update to para. 18(a)*)**
 - E. Information on whether the most recent national inventory report required in accordance with decision 18/CMA.1 has been provided (para. 21(a), para. 4(e), *update to para. 18(a)*)**
 - F. Information on how the Party ensures participation contributes to the implementation of its NDC and LT-LEDS, if it has submitted one, and the long-term goals of the Paris Agreement (para. 21(a), para. 4(f), *update to para. 18(a)*)**
- II. Updates to the information provided by the Party in its initial report as per decision 2/CMA.3, annex, chapter IV.A (Initial report), and any previous biennial transparency reports for any information that is not included in the biennial transparency report pursuant to decision 18/CMA.1, annex, paragraph 64 (para. 21(b), *update to para. 18(b)*)**

III. Information on authorizations and information on authorization(s) of use of ITMOs towards achievement of NDCs and authorization for use for OIMP, including any changes to earlier authorizations, pursuant to Article 6, paragraph 3 (para. 21(c))

[Illustrative elements of information Party may wish to provide:

- *An authorization of ITMOs towards use(s) may specify at least the following information: the date of the authorization; the reference of authorization decision; the first transferring Party; the issuing authority, with contact information and elements for authentication of the issuing authority; whether the ITMOs are authorized for use towards an NDC; the amount and details of ITMOs authorized towards NDC, in a manner that enables linking the ITMOs to tracking information, as relevant; whether the ITMOs are authorized for use towards other international mitigation purposes, including details of the other international mitigation purposes authorized and authorized entities, as applicable; the amount and details of ITMOs authorized towards other international mitigation purposes, in a manner that enables linking the ITMOs to tracking information, as relevant; any applicable terms and provisions[, including permissible changes, if envisaged]; [specification of first transfer;] and a link to the first transferring Party's public repository of the authorization of ITMOs towards use(s), if available.]*

IV. Information on how corresponding adjustments undertaken in the latest reporting period, pursuant to decision 2/CMA.3, annex, chapter III (Corresponding adjustments) ensure that double counting is avoided in accordance with paragraph 36 of decision 1/CP.21 and are representative of progress towards implementation and achievement of the Party's NDC, and how those corresponding adjustments ensure that participation in cooperative approaches does not lead to a net increase in emissions across participating Parties within and between NDC implementation periods (para. 21(d))

V. Information on how the Party has ensured that ITMOs that have been used towards achievement of its NDC or mitigation outcome(s) authorized for use and that have been used for OIMP will not be further transferred, further cancelled or otherwise used (para. 21(e))

VI. Information on each cooperative approach (para. 22(a-k))

Note: Chapters A-K should be repeated for each cooperative approach

- A. Description of how the cooperative approach contributes to the mitigation of GHGs and the implementation of the NDC (para. 22(a))**
- B. Description of how the cooperative approach ensures environmental integrity (para. 22(b), *update to para. 18(h)*)**
 - 1. Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 22(b)(i), *update to para. 18(h)(i)*)**

2. Description of how the cooperative approach ensures robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 22(b)(ii), *update to para. 18(h)(ii)*)
 3. Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 22(b)(iii), *update to para. 18(h)(iii)*)
- C. Where a mitigation outcome is measured and transferred in t CO₂ eq, description of how the cooperative approach provides for the measurement of mitigation outcomes in accordance with the methodologies and metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the CMA (para. 22(c))**
- D. Where a mitigation outcome is measured and first transferred in a non-GHG metric determined by the participating Parties, description of how the cooperative approach ensures that the method for converting the non-GHG metric into t CO₂ eq is appropriate for the specific non-GHG metric and the mitigation scenario in which it is applied, including: (para. 22(d))**
1. Description of how the conversion method represents the emission reductions or removals that occur within the geographical boundaries and time frame in which the non-GHG mitigation outcome was generated (para. 22(d)(i))
 2. Description of how the conversion method is appropriate for the specific non-CO₂ eq metric, including a demonstration of how the selection of the conversion method and conversion factor(s) applied take into consideration the specific scenario in which the mitigation action occurs (para. 22(d)(ii))
 3. Description of how the conversion method is transparent, including a description of the method, the source of the underlying data, how the data are used, and how the method is applied in a conservative manner that addresses uncertainty and ensures environmental integrity (para. 22(d)(iii))
- E. Description of how the cooperative approach provides for, as applicable, the measurement of mitigation co-benefits resulting from adaptation actions and/or economic diversification plans (para. 22(e))**
- F. Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (para. 22(f), *update to para. 18(i)(i)*)**

[Illustrative elements of information Party may wish to provide:

- *Which potential negative environmental, economic and social impacts are associated with the cooperative approach and how these impacts have been identified and assessed in consultation with relevant stakeholders;*
- *How potential negative environmental, economic and social impacts of mitigation activities implemented under the cooperative approach are avoided or minimized, as well as monitored and reported, with reference to recognized standards and national regulations or legislation (e.g. safeguards, due diligence, grievance mechanisms). Assessment, monitoring and reporting*

methodologies could be informed by approaches already in use, such as those of the Green Climate Fund.]

- G. Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 22(g), *update to para. 18(i)(ii)*)**

[Illustrative elements of information Party may wish to provide:

- *Explains how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement and any policies in place (e.g. safeguards, due diligence, grievance mechanisms), including by providing extracts of and links to national legislation.]*

- H. Description of how the cooperative approach is consistent with sustainable development objectives of the Party, noting national prerogatives (para. 22(h), *update to para. 18(i)(iii)*)**

[Illustrative elements of information Party may wish to provide:

- *Describe (including by providing extracts of and links to national legislation):*
 - *What its sustainable development objectives and priorities are with reference to the United Nations 2030 Agenda for Sustainable Development;*
 - *How the cooperative approach contributes to sustainable development objectives, referring to appropriate indicators;*
 - *How contributions to sustainable development of the cooperative approach are validated, monitored, reported and verified, with reference to the methodology or recognized standard used, including through appropriate indicators.]*

- I. Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 22(i), *update to para. 18(i)(iv)*)**

[Illustrative elements of information Party may wish to provide:

- *The Party provides explanations of any safeguards and limits implemented, and how these safeguards and limits follow guidance from the CMA, which can include providing extracts of national legislation, and/or additional safeguards and limits, if any.]*

- J. Description of how the cooperative approach contributes resources for adaptation pursuant to decision 2/CMA.3, annex, chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 22(j), *update to para. 18(i)(v)*)**

- K. Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to decision 2/CMA.3, annex, chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 22(k), *update to para. 18(i)(vi)*)**

Annex(es)

Annex I on additional information

Annex II for confidential information]

[Annex VII

[Preliminary version of the]Tables for submitting the agreed electronic format referred to in decision 2/CMA.3, annex, chapter IV.B (Annual information)

The agreed electronic format is available digitally at https://unfccc.int/sites/default/files/resource/Agreed_Electronic_Format.xlsx

Table 1

Agreed electronic format: heading

Party	Party
Reported year^a	Year

^a *The annual period from 1 January to 31 December during which actions occurred.*

{Options for agreed electronic format on actions. Options 1 and 2 are mutually exclusive. Option 1 and option 2 may be combined with option 3.}

Option 1: Authorization elements incorporated in the tables for actions and holdings;

Option 2: Authorization elements in a table separate from the tables for actions and holdings;

Option 3: Column “First transfer” may be substituted for individual “First transfer” action entries.

Note: While issuance of units is relevant to the specification of first transfer, issuance does not require an entry line in the actions table. When issuance is specified to be the first transfer for ITMOs authorized for other international mitigation purposes, and issuance is effected after authorization, a single line entry for the authorization is needed for reporting. This authorization action shall be marked as first transfer, as it would relate to ITMOs that are both issued and authorized.

{Required fields are in bold}

Table 2

Agreed electronic format: actions

ITMO												
Database entry ID	Cooperative approach ^a	ITMO ID				Metric and quantity				ITMO details		
		First ID ^b	Last ID ^c	Underlying unit block start ID ^d	Underlying unit block end ID ^e	Metric ^f	Quantity (expressed in metric) ^g	Quantity (t CO ₂ eq)	Conversion factor (reporting Party) ^h	First transferring participating Party ⁱ	Vintage ^j	Sector(s) ^k
	Cooperative approach											Energy
	Article 6.4 mechanism											IPPU
												AFOLU
												Waste

(Table continues)

Authorization					Actions						
Date of authorization ^m	Authorization ID ⁿ	Purposes for authorization	OIMP authorized by the Party ^o	First transfer definition ^p	Action details						
					Action date ^q	Action type ^r	Transferring participating Party ^s	Acquiring participating Party ^t	Purposes for cancellation ^u	Using participating Party or authorized entity or entities ^v	First transfer ^w
		NDC		Authorization		Authorization					Yes
		OIMP		Issuance		Acquisition					internal
		NDC and OIMP		Use or cancellation		Acquisition from Adaptation Fund (<i>not a Party</i>)					Yes
						Transfer					external
						Transfer to Adaptation Fund (<i>not a Party</i>)					No
						Cancellation (<i>for IMP</i>)					
						Voluntary cancellation (<i>for 'Other'</i>)					
						Voluntary cancellation towards OMGE					
						Cancellation for OMGE (<i>Art. 6.4 mandatory</i>)					
						Use towards NDC					
						External use or cancellation (<i>if first transfer outside the registry of first transferring Party</i>)					
						Retirement (<i>remove if for non-authorized A6.4ERs</i>)					

^a Name/ID of the cooperative approach as per common nomenclatures.^b Full ITMO unique identifier, including the first unique identifier for a block of serialized ITMOs.^c For one block of serialized ITMOs, the last unique identifier of the block is required.^d For ITMOs recorded on the basis of cooperative approach units tracked in a cooperative approach registry, the unit block start ID.^e For ITMOs recorded on the basis of cooperative approach units tracked in a cooperative approach registry, the unit block end ID.

^f GHG or non-GHG.

^g For non-GHG, the metric in which the ITMO was generated as per common nomenclatures.

^h The conversion factor of the non-GHG units in the reporting Party's mitigation scenario as per decision 2/CMA.3, annex, para. 22(d).

ⁱ Country of the participating Party in which the mitigation outcome was generated as per common nomenclatures.

^j Year in which the mitigation outcome occurred.

^k Sector(s) where the mitigation outcome occurred as per common nomenclatures based on IPCC guidelines.

^l Description of the mitigation activity type(s) as per common nomenclatures.

^m Date of authorization by first transferring Party.

ⁿ Authorization ID as assigned by the first transferring Party, may include a link to the public evidence of authorization by the first transferring Party.

^o Fill when "Purposes for authorization" is "OIMP" or "NDC and OIMP".

^p If OIMP is authorized, the first transferring participating Party definition of "first transfer" as per decision 2/CMA.3, annex, para. 2(b).

^q Date on which the action was executed in the registry of the reporting Party.

^r Action type as per common nomenclatures.

^s Initiating participating Party, including for cancellations and uses.

^t Participating Party receiving the ITMOs.

^u For the action types "Authorization", "Cancellation" and "Voluntary cancellation", the specific purposes for cancellation towards which ITMOs can be or were used.

^v Required for "Cancellation", "Voluntary cancellation", "Voluntary cancellation towards OMGE", "Use towards NDC", "External use or cancellation" or "Retirement".

^w "Yes" is required if the action constitutes a "first transfer" as per decision 2/CMA.3, annex, para. 2. For ITMOs authorized for NDC and OIMP, the "first transfer" is the earliest occurring "first transfer", as applicable to each use. If the ITMO first transfer occurs not in the first transferring Party registry, both the first transferring Party and the acquiring participating Party have to report the first transfer.

{Options for agreed electronic format on holdings. Options 1 and 2 are not mutually exclusive}

Option 1: Table 3 (agreed electronic format: holdings) as shown below:

Option 2: Table 3 (agreed electronic format: holdings) in an aggregated information version for publishing. Format to be developed if the approach is confirmed.

{Required fields are in bold}

Table 3

Agreed electronic format: holdings

Database entry ID	Cooperative approach ^a	ITMO										
		ITMO ID				Metric and quantity				ITMO details		
		First ID ^b	Last ID ^c	Underlying unit block start ID ^d	Underlying unit block end ^e	Metric ^f	Quantity (expressed in metric) ^g	Quantity (t CO ₂ eq)	Conversion factor (reporting Party) ^h	First transferring participating Party ⁱ	Vintage ^j	Sector(s) ^k
	Cooperative approach											Energy
	Article 6.4 mechanism											IPPU
												AFOLU
												Waste

(Table continues)

Authorization				
Date of authorization ^m	Authorization ID ⁿ	Purposes for authorization	OIMP authorized by the Party ^o	First transfer definition ^p
		NDC		Authorization
		OIMP		Issuance
		NDC and OIMP		Use or cancellation

^a Name/unique identifier of the cooperative approach as per common nomenclatures.

^b Full ITMO unique identifier, including the first unique identifier for a block of serialized ITMOs.

^c For one block of serialized ITMOs, the last unique identifier of the block is required.

^d For ITMOs recorded on the basis of cooperative approach units tracked in a cooperative approach registry, the unit block start ID.

^e For ITMOs recorded on the basis of cooperative approach units tracked in a cooperative approach registry, the unit block end ID.

^f GHG or non-GHG.

^g For non-GHG, the metric in which the ITMO was generated as per common nomenclatures.

^h The conversion factor of the non-GHG units in the reporting Party's mitigation scenario as per decision 2/CMA.3, annex, para. 22(d).

ⁱ Country of the participating Party in which the mitigation outcome was generated as per common nomenclatures.

^j Year in which the mitigation outcome occurred.

^k Sector(s) where the mitigation outcome occurred as per common nomenclatures based on IPCC guidelines.

^l Description of the mitigation activity type(s) as per common nomenclatures.

^m Date of authorization by first transferring Party.

ⁿ Authorization ID as assigned by the first transferring Party, may include a link to the public evidence of authorization by the first transferring Party.

^o Fill when “Purposes for authorization” is “OIMP” or “NDC and OIMP”.

^p If OIMP is authorized, the first transferring participating Party definition of “first transfer” as per decision 2/CMA.3, annex, para. 2(b).

Guidance on filling the agreed electronic format

1. The agreed electronic format is divided into [two][three] tables: [authorizations,]actions and holdings. Actions contain all activities (actions) related to ITMOs during the reporting period. Holdings include the balance at the end of the reporting period.
2. How to fill in the “Actions” table:
 - (a) The table is filled from the perspective of the reporting participating Party;
 - (b) Each line corresponds to a unique action: authorization, transfer, acquisition, use or cancellation;
 - (c) While issuance of units is relevant to the specification of first transfer, issuance does not require an entry line in the actions table. When issuance is specified to be the first transfer, and issuance is effected after authorization, a single line entry for the authorization is relevant for reporting. This authorization action shall be marked as first transfer, as it would relate to ITMOs that are both issuance and authorized;
 - (d) [To report an authorization, fill in the table except for the “Actions” columns][Separate table for authorizations];
 - (e) If an ITMO is involved in more than one action in the reporting period, a separate line (entry) per action needs to be included. For example, for an acquired and used ITMO, one line for the acquisition, one line for the use;
 - (f) Only the actions that happened in the reported year are included;
 - (g) Actions that happen in the registry(ies) of the reporting Party are included, except for uses or cancellation in third-party registries that are considered as a first transfer for the reporting Party. When reporting use or cancellation in a third-party registry, and this is considered as a first transfer for the reporting Party, include it as an “External use and cancellation”. The reporting Party shall include in its agreed electronic format the actions that are first transfers in relation to another Party under the same heading “External use and cancellation”;
 - (h) The fields “Transferring participating Party” and “Acquiring participating Party” are filled in for action types “Acquisition” or “Transfer”;
 - (i) The field “Purposes for cancellation” is filled in when the action type is “Authorization”, “Cancellation” or “Voluntary cancellation” and the “Purposes for authorization” includes “OIMP”;
 - (j) The field “Using participating Party or authorized entity or entities” is filled in when the action type is “Voluntary cancellation”, “Voluntary cancellation towards OMGE”, “Cancellation for OMGE (6.4 mandatory)” or “Use towards NDC”;
 - (k) Enter “NA” when no value has to be reported.
3. How to fill in the “Holdings” table: each line corresponds to a holding.]

Abbreviations and acronyms

A6.4ERs	Article 6, paragraph 4, emission reductions
AFOLU	agriculture, forestry and other land use
BTR	biennial transparency report
CH ₄	methane
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
GHG	greenhouse gas
GWh	gigawatt hours
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
ITMO	internationally transferred mitigation outcome
LT-LEDS	long-term low-emission development strategy(ies)
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (decision 18/CMA.1, annex)
N ₂ O	nitrous oxide
NDC	nationally determined contribution
OIMP	other international mitigation purposes
OMGE	overall mitigation in global emissions
PAICC	Paris Agreement Implementation and Compliance Committee
UNFCCC	United Nations Framework Convention on Climate Change